". . .reaction of its drivers is to report fewer personal miles."

changed since then, it is helpful to compare data from that edition with the results of the '83-'84 survey.

From this historical vantage point, we learn that roughly the same portion of survey respondents has continued to permit personal use for business automobiles (92 percent in '75-'76 and 90 percent in '83-'84). But while that has remained relatively constant, more firms now charge for personal use (60 percent in '75-'76 versus 75 percent in '83-'84).

Additionally, companies have made clear moves in the direction of placing limitations on personal use, such as allowing only the employee or spouse to drive or requiring that employees pay for their own gasoline (40 percent placing personal-use limitations in '75-'76 versus 72 percent doing so in '83-'84).

Runzheimer comments that although companies have not changed significantly in their willingness to allow personal use of business cars, economic considerations and growing awareness of IRS regulations regarding personal use have clearly motivated them to exact some charge for the benefit. Escalating car and fuel prices, in addition to recessionary pressures, pushed many companies to formulate chargeback policies.

But that has not been the only story. When we examine the specific charges under the most popular methods of assessing chargebacks when the company provides the car, we discover a distinct dichotomy in attitudes — a continued winking of the eye on one hand and a conscious effort to properly charge for personal use on the other hand.

As fleet professionals are well aware, there are two common methods used by company-owned and company-leased fleets to charge employees for personal use: cents per mile and dollars per month. An accompanying bar chart details the extent to which cents-per-mile charges have risen since '75. At that time, not one respondent exceeded $.15 per mile, and the majority charged under $.07. In contrast, the '83-'84 analysis shows that 16 percent charge over $.15 per mile and only 3 percent charge under $.07 per mile.

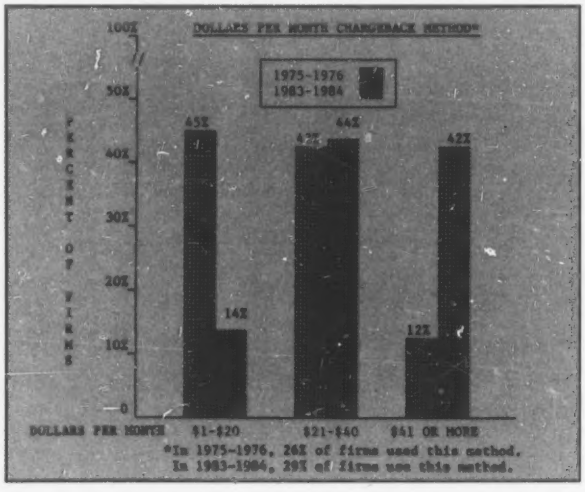
Runzheimer again comments: Some companies have sought to meet the escalation in fleet ownership and operating costs by raising their cents-per-mile charges. However, the extreme range in charges verifies that different companies approach personal use in different ways, that is, some employers lightly dip into the wallets of their employees, choosing to overtly treat personal use as a fringe benefit. They typically charge a relatively nominal sum to meet the requirements of the Internal Revenue Service. Apparently, other companies do not care to provide personal use of a company car as a fringe benefit and thus exact higher amounts.

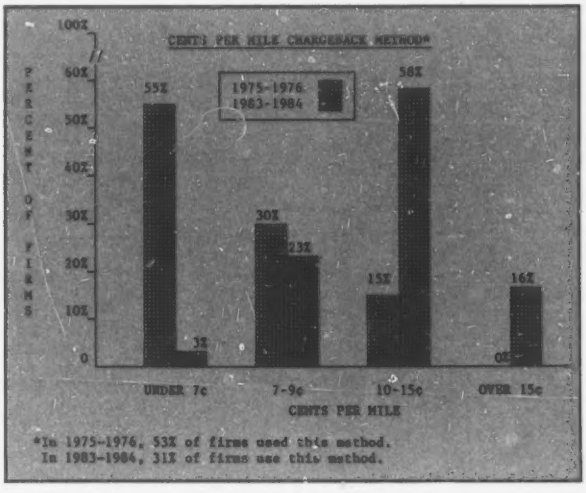
Of course, the key question is: Do employees report personal miles as honestly under higher per-mile charges? Or, to put it another way, do higher rates mean companies receive greater personal-use reimbursement commensurate with the rate?

Answer: Most companies that have raised their per-mile charges are knowingly not extracting any more from their employees than they were under their lower per-mile charges because, when a company raises its per-mile chargeback, the reaction of its drivers is to report fewer personal miles. When companies raise their per-mile chargeback, they are inadvertently creating a corporate incentive program, motivating drivers to understate their actual mileage.

In sum, a cents-per-mile chargeback is outmoded for firms that wish to properly assess employees for the personal value of the company car. The incentive is obviously for the employee to report as few personal miles as possible; the employee who reports the fewest receives the highest reward.

The second dollars-per-month pattern reveals the same pattern as the first: Of companies charging $41 per month or more, we find an increase of 30 percentage points between '75 and '84. Although the dollars charged per month have risen, for most companies the rates only partly compensate for increased ownership and operating costs.





". . .a number of companies perceive personal use as a perc."

Annual Fringe Benefit Values to Employees of a Representative Executive Car 1973-1984

Year	Total Annual Cost		Annual Fringe Benefit Value		
	Operating	Ownership	80%*	20%*	0%*
1973	$ 728	$1,214	$ 562	$ 998	$1,942
1974	1,043	1,362	675	1,301	2,405
1975	990	1,339	677	1,271	2,389
1976	960	1,448	668	1,264	2,408
1977	823	1,461	685	1,239	2,384
1978	855	1,503	686	1,199	2,358
1979	1,073	1,758	817	1,460	2,631
1980	1,268	1,989	935	1,666	3,257
1981	1,388	2,489	1,130	1,963	3,877
1982	1,365	2,727	1,207	2,026	4,092
1983	1,418	2,820	1,250	2,101	4,238
1984	1,395	2,899	1,269	2,106	4,284

Basis: Buick Regal 2-door of model year equipped with AT, PS, PDB, AC, AM/FM stereo, cruise control, tinted glass, power windows and door locks; 1973-1977 models have 350 CID engine; 1978 has 305 CID engine; 1979 has 301 engine; 1980-1982 have 321 CID engine; 1983-1984 have 231 CID. Operating expenses include oil maintenance, tires, and fuel (using July 1 prices of respective years). Ownership expenses include licensing, depreciation based on a vehicle retention cycle of 4 years/60,000 miles, financing, taxes, and insurance. The 80 percent FBV based on 80 percent business mileage/240 working days. The 20 percent FBV based on 20 percent business mileage/240 days. The 0 percent FBV represents total perquisite.
*Percentage of business use.

Indeed, per-month charges fail to totally reimburse a company for operating expenses, which means that drivers realize a significant fringe benefit value from personal use of company cars.

In summary, Runzheimer believes to have isolated three trends in personal use of company cars: First, more and more companies are exacting chargebacks for the personal use of their cars by employees. Second, more and more companies that allow personal use of their cars are placing limitations or restrictions on that use. And third, more and more companies that allow personal use of their cars are raising the chargeback amounts.

All that, however, is essentially an analysis of personal-use chargeback trends before July 18 of this year, when the president signed into law the 1984 Tax Bill, which House and Senate conferees had approved on June 23. Among other things, the Deficit Reduction Act of '84 puts teeth into already established expectations on the part of federal government regarding the lawful reporting of the fringe-benefit value of personal use of a company car. Consequently, the act "encourages" many companies to change their directions toward personal-use chargebacks, to follow a straight and narrow path of delineating business from personal use. Moreover, the act bites into the bottom lines of corporations that provide executives with a corporate car — if the majority of that use is not for business purposes, if the value of the vehicle exceeds roughly $16,000, and if the travel expense

Fringe Benefit Values to Employees in Selected Cities

City	Total Annual Cost		Annual Fringe Benefit Value		
	Operating	Ownership	80%*	20%*	0%*
Topeka, KS	$1,740	$3,599	$1,581	$2,625	$5,399
Portland, ME	1,680	3,888	1,667	2,675	5,568
San Jose, CA	1,980	4,022	1,774	2,962	6,002

Basis: 1984 Buick Riviera 2-door equipped with AT, PS, PDB, AC, AM/FM stereo, cruise control, tinted glass, power windows and power door locks. Operating expenses include oil, maintenance, tires, and fuel. Ownership expenses include licensing, depreciation based on a vehicle retention cycle of 4 years/60,000 miles, financing, taxes, and insurance.
*Percentage of business use.

". . .more companies are reversing the chargeback amount."

reporting does not require adequate contemporaneous record-keeping.

Runzheimer, therefore, specifically considers the possible changes in direction that the Deficit Reduction Act may cause in personal-use chargebacks for some companies and drivers.

Today, companies generally choose one of three roads when developing corporate policy on personal use. The two smallest groups of companies take the less travelled routes that run in opposite directions. They either absolutely refuse personal use of company cars or give free rein to personal use and charge back little, if any, of the related ownership and operating expenses. In the former situation, the companies clearly view the company-provided car strictly as a business tool; in the latter situation, the companies overtly treat personal use of a company car as a perquisite.

Most companies follow a middle road on personal use, charging back a portion of the ownership and operating expenses incurred by the drivers. But even along this route, of course, a number of companies perceive personal use as a perc and either establish high per-mile chargebacks that motivate drivers to understate their personal-use mileage or merely set low chargeback rates that drivers will translate into a personal-use perc.

Runzheimer comments that in the eyes of the Internal Revenue Service, far too many companies have been passing the fringe benefit of personal use, without adequate chargebacks "under the table" to their drivers. These companies usually stand behind inadequately documented personal-use chargebacks or rates set so low that one quickly recognizes the apparent attempt to recover ownership and operating costs as a token, a gesture to placate tax auditors. The IRS has sought to gain control over such obfuscation for some time. And now under the Deficit Reduction Act of '84, the IRS stands a good chance of getting companies' and drivers' hands "above the table" so that the personal-use cards will be visible to all players.

Personal Use Under the 1984 Tax Act

The provisions of the Deficit Reduction Act of 1984 do not directly deal with the computation of a personal-use charge. However, the act does call for companies and their drivers to keep "contemporaneous" records. That translates into drivers writing down trip information at the moment they conclude their trips, rather than recreating a record of the trip at a later date. This trip log — specifying date, time, name of person visited, purpose of call, and mileage driven — will serve to verify and justify the claim that the vehicle was indeed used for business purposes.

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". . .more companies will improve their record keeping."

Not only does the Act call for more timely record-keeping, it also stipulates that tax preparers must inform their clients of the record-keeping requirement. In turn, taxpayers must certify to their tax preparers that such records do exist. If an audit reveals that such records do not exist, the taxpayer will be subject to a five-percent negligence penalty based on the underpayment of the tax.

Runzheimer comments that the point is that, even though the Act does not specifically address personal use chargebacks, the IRS will use the new law to enforce more reasonable charges for such use of company-provided automobiles. Because companies will be pinpointing the precise percentage of business use of their automobiles, the remainder of use logically falls into the "personal" category. With specific personal use percentages and its own standards (once formulated) in hand, the IRS will be in a position to evaluate whether the chargebacks calculated by companies actually cover the fringe benefit value of personal use.

Fleet professionals with whom Runzheimer spoke, since stipulations of the Act had been made available, believe that one of its main effects will be "the reduction of employee abuse of personal use."

And to live up to the record-keeping requirements of the Act, many companies are now reviewing their personal use policies and procedures with the new tax law uppermost in mind.

So we arrive at several trends in personal-use chargebacks which we believe will unfold in the near future:

1. More and more companies will improve their record-keeping on business vs. personal use of company-provided cars.

2. More and more companies will raise their personal use chargebacks to assure that no undue fringe benefit accrues to drivers.

3. More and more companies will develop a combination chargeback method (both cents-per-mile and dollars-per month/week), the most accurate means of recovering ownership and operating costs.

Because so many companies did not charge back, the IRS will now charge ahead, riding on the requirements of the Deficit Reduction Act of 1984. The personal use perc is being reined in. Soon, a great many companies will be following the same central route in dealing with personal use chargebacks, and the IRS will be leading the way.

In addition to the paths previously pointed out, some companies may take yet another direction to determine personal use charges which the law may possibly allow; namely, charging for personal miles at the statutory rate (20.5 cents per mile). Even in these instances, however, for each vehicle, the IRS will assuredly require records designating the total annual mileage (supported by odometer readings) less the business miles properly ac-

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counted for in travel expense reports to the employer. One possible problem with this approach is that some employees might tamper with (or attempt to tamper with) the odometers. A workable solution to this problem is regular and frequent odometer readings.

Runzheimer recommends that the time has come for all fleet managers and companies which allow personal use:

- to review all their related policies.
- to determine whether the company has an adequate system to meet the record-keeping requirements of the IRS regarding personal vs. business use. Setting up a "contemporaneous" record-keeping system may prove a nuisance, but rushing to create diaries at the end of a tax year won't fool agents who will be looking for such obvious attempts to sidestep the law. Moreover, a company will surely lose a good tax preparer if it claims to have adequate records, attests to that fact, and the IRS discovers the opposite.
- to evaluate whether the personal use chargeback is fair in the eyes of the IRS as well as the employee. To accurately and equitably charge back ownership and operating expenses to the drivers, companies should immediately take two steps:

1. Determine for each model car the fringe benefit value involved at various usage levels and in the specific territories in which each car is driven.

2. Institute a combination charge back method (both cents-per- mile and dollars per month/week) rather than relying on an either/or approach.

Finally, you and your peers should turn the opportunity provided by the Internal Revenue Service to your advantage by taking hold of the compounded complexities involving personal use of company cars.

Whether your drivers like it or not, the IRS has given you a legal argument to cut costs by assessing chargeback rates which, most likely, should have been paid all along.

Be sure you can show the fruits

of an effective personal-use record-keeping system which meets the requirements of the Act and the chargeback rate you establish. Start now by tabulating the ownership and operating costs your fleet will experience in 1984. After the new system and rate have been in place for a year (it must be in operation by January 1985) and the company has been equitably reimbursed by the drivers for the personal use of their company-provided cars, let senior management know the hard-won savings your efforts made possible.

If you already have suitable record-keeping procedures and an appropriate chargeback rate in place, let your senior management know that you've been ahead of the game, that you've not only been controlling fleet costs with appropriate personal use policies and procedures but that the company need not race to comply with the requirements of the new law. While everyone else charges to catch up, this will be a good time to pause, take a deep breath, and pat yourself on the back.

Trends in Executive Fleet Car Policies

To put executive fleet car policies in perspective, we first turn to data from Runzheimer's 1976-76 *Survey and Analysis of Business Car Policies and Costs* and to the most recent edition, the 1983-84 *Survey and Analysis.*

The extent to which company-provided cars comprise part of the benefit package showed an increase of 11 percentage points between 1975 and 1983. Runzheimer comments that one explanation for this increase is that executive cars generally represent a good value for corporations because the benefit costs less as a nontaxable item than pretax pay would. As we conduct future surveys, however, we may find that the Deficit Reduction Act of 1984 has reduced the willingness of corporations to underwrite the company-car perc for executives. The relative stability in the types of cars provided executives, as characterized by our survey results, partly contributes to the push in that direction.

Between 1975 and 1983, company-provided executive cars in the luxury and standard/full-size categories decreased a slim 10 percentage points, in the aggregate, a significant contrast to the recent dramatic fleet trend to downsize.

Executive fleet-car decisions typically descend from the top corporate officers. Clearly, like members of Congress voting themselves a pay raise, senior management has, to a large extent, elected to hold the line on executive car-sizes at the standard (today's full-size) or luxury levels.

However, in the intermediate, compact, and sub-compact categories, we do find some sign of executive response to recent economic pressures. Runzheimer comments that implementing a policy to

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". . .the precise value of the benefit remains a mystery."

downsize a fleet typically reflects corporate cost-control efforts. But holding to the larger-size and luxury-type executive cars may well represent the same bottom line perspective, that is, providing the car may cut less into a company's bottom line than raising an executive's taxable compensation. At this point, however, a key issue is whether corporations know the fringe benefit value of the car and factor it into their executive's total compensation.

According to the 1983-84 *Survey & Analysis*, far too many companies — over one-third — fail to even calculate the value of their company-provided cars. The 1975-76 survey did not ask this question.

Runzheimer comments that this can only mean that even when a company recognizes the benefit as employee income for tax purposes, the precise value of the benefit remains a mystery to both the company and the employee. And under the new tax law, the IRS will surely pronounce anethema upon all such mysteries involving taxes. Moreover, in these cases, companies are breaking a rigorous rule of employee benefits — failing to draw attention to all the non-compensation benefits the company offers, failing to fully communicate to their employees all the values they receive, such as medical, dental, and life insurance benefits, in addition to their salary. An employee can not appreciate the value of a benefit unless the company advertises what it is.

Runzheimer recommends that fleet managers in companies where such calculations have not been part of corporate doctrine should take immediate steps to pinpoint the fringe value benefit of each car in the executive portion of the fleet.

Executive Car Fleets Under the New Tax Act

Whose toes are getting stepped on most heavily as a result of the new tax act: companies which provide corporate executives with cars, corporate executives who enjoy the perc, fleet lessors who provide executive cars to their lessees, or manufacturers of executive cars?

To answer this question, we checked into the evaluations of tax experts, auto manufacturers, and lessors.

First, what exactly is lost in tax deductions on cars used 50% or less for business? To get a clear picture, we must note the deductions when a vehicle is used more than 50% for business:

a) Maximum investment tax credit of $1,000.

b) Depreciation to a maximum of $4,000 in year one.

c) Depreciation to a maximum of $6,000 in year two and all subsequent years in which the owner operates the vehicle.

One overall result of the deduction caps is that vehicles costing in excess of $16,000 will take longer to write off than in the past. Thus, the $109,000 Rolls Royce driven by

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"...chargebacks must account for the influence of geography..."

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Now, if the "contemporaneous" records (required by the new tax law) kept by the executive driver of a company-provided car show that it fails to pass the 50% business use test:

A) Absolutely no investment tax credit can be claimed.

B) Depreciation must be claimed on a straight line basis, which means that a maximum tax write-off must be spread over six years at a rate of 10% the first and last years and 20% during the intervening years.

Runzheimer comments that regarding the contemporaneous records required to support the business-use percentage, we hasten to clarify and emphasize what type of conceptual parameters will apply. Specifically, the *Congressional Record*, in its notes to the Treasury, recommends that the Internal Revenue Service recognize time, not merely mileage, to determine business use.

Fringe Benefit Value: 1973-1984

The accompanying table shows that, although the increase from 1983 to 1984 in the total Fringe Benefit Value (FBV) of an executive car (the Buick Regal, a conservative choice) comes in at a modest 1 percent, from 1973 to 1984 the FBV soared 121 percent. With the current total FBV standing at $4,284 annually over a four-year/60,000-mile replacement cycle, companies cannot ignore communicating the value of the benefit to their executives. More importantly, however, companies should be able to pinpoint this cost in order to establish accurate and equitable personal use chargebacks. Although this fact has always held true, the Deficit Reduction Act of 1984 makes it far more critical.

The FBV is also a key element in making a salary adjustment for a driver whose company car is taken away because of transfer, promotion, reassignment, or a change in executive car policy.

The Influence of Geography on Fringe Benefit Values

Whether communicating the FBV to executives with company-provided cars or using it to make salary adjustments, fleet managers should be aware of the extent to which values differ according to geography. Two executives with comparable vehicles running in different parts of the country realize different cost values. For example, in San Jose, CA, the total perquisite amounts to $6,002 annually over a 4-year/60,000 mile replacement cycle compared to $5,399 in Topeka, KS, a difference of $603 per year. To be accurate and equitable, personal use chargebacks must account for the influence of geography on the fringe benefit value which executives receive from their company-provided car. AF

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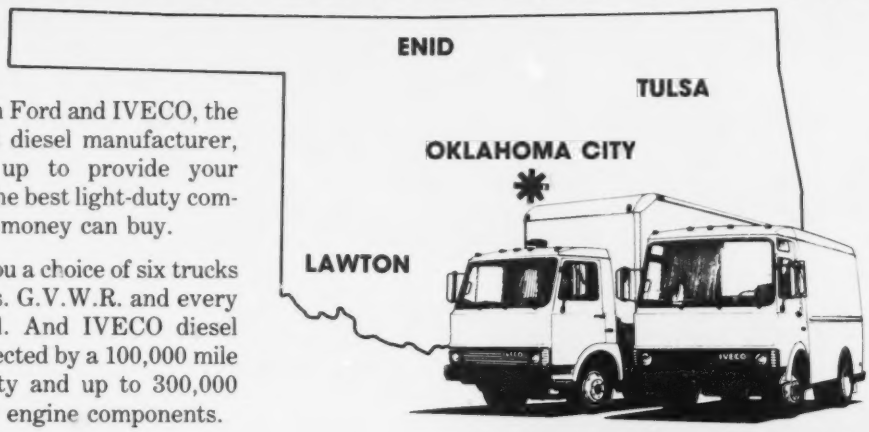

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Used Cars

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Model	Zone 1	Zone 2	Zone3
82 AMC CONCORD			
Sdn 6-4 Dr	3793	3832	3757
Sta Wgn 30	3991	4033	3951
81 AMC CONCORD			
Sdn 6-4 Dr	3050	3082	3020
Sta Wgn	3211	3243	3177
82 BUICK SKYLARK			
Sdn	4510	4556	4466
81 BUICK SKYLARK			
Sdn	3701	3741	3667
82 BUICK REGAL			
Turbo Cpe	6435	6499	6372
Cpe	6236	6298	6174
81 BUICK REGAL			
Turbo Cpe	5725	5783	5668
Cpe	5526	5581	5470
82 BUICK LESABRE			
Sdn	6846	6914	6776
81 BUICK LESABRE			
Sdn	5307	5360	5254
82 CADILLAC			
Cpe DeVille	10329	10423	10227
Sdn DeVille	10265	10368	10165
81 CADILLAC			
Cpe DeVille	7774	7852	7695
Sdn DeVille	7721	7798	7644
82 CHEVY			
Chvt Htchbk 2-Dr	3061	3092	3030
Chvt Htchbk 4-Dr	3131	3164	3103
Camaro Cpe 8	6730	6800	6667
81 CHEVY			
Chvt Htchbk 2-Dr	2390	2412	2367
Chvt Htchbk 4-Dr	2442	2466	2417
Camaro Cpe 8	5286	5338	5234
82 CHEVY CITATION			
Cpe 6	3542	3578	3507
81 CHEVY CITATION			
Cpe 6	2948	2979	2917
82 CHEVY MALIBU			
Clas Sdn	5273	5327	5221
Clas Sta Wgn	5501	5562	5449
81 CHEVY MALIBU			
Cpe	4103	4142	4062
Sdn	4032	4071	3990
Clas Cpe	4387	4431	4344
82 CHEVY MONTE CARLO			
Cpe	5930	5993	5872
81 CHEVY MONTE CARLO			
Cpe	5269	5322	5216
82 CHEVY IMPALA			
Sdn	5729	5786	5670
Imp Wgn 9	5954	6013	5895
81 CHEVY IMPALA			
Sdn	4595	4639	4547
Cpe	4617	4658	4568
Wgn 9	4784	4831	4735
82 CHRYSLER			
LeBaron Sdn	5573	5629	5518
81 CHRYSLER			
Npt Sdn	4865	4912	4817

Model	Zone 1	Zone 2	Zone3
82 DODGE OMNI			
4 Dr Custom Htchbk	3522	3556	3486
81 DODGE OMNI			
4 Dr Custom Htchbk	2734	2760	2707
82 DODGE ARIES			
Cpe	4213	4255	4169
81 DODGE ARIES			
Sdn	3567	3605	3530
82 DODGE DIPLOMAT			
Sln Sdn	4725	4771	4678
81 DODGE DIPLOMAT			
Sln Cpe	4018	4058	3977
Sln Sdn	4018	4058	3977
82 FORD FAIRMONT			
Futura Sdn 4 Dr	3930	3968	3890
81 FORD FAIRMONT			
Sdn 4 Dr	3088	3118	3058
82 FORD MUSTANG			
Cpe 4-L	4282	4327	4241
81 FORD MUSTANG			
Cpe 4	3596	3634	3560
82 FORD GRANADA			
Sdn 6-L	4567	4614	4520
81 FORD GRANADA			
Sdn 8-L	3743	3781	3707
82 FORD LTD			
Sdn	6161	6118	5999
81 FORD LTD			
Sdn	4856	4903	4806
81 FORD ESCORT			
Sdn 4 Dr	2664	2691	2640
82 FORD CROWN VIC			
Sdn	6891	6961	6821
81 FORD CROWN VIC			
Sdn	5587	5638	5529
82 FORD THUNDERBIRD			
Cpe	5984	6043	5922
81 FORD THUNDERBIRD			
Cpe	5218	5264	5164
82 LINCOLN CONTINENTAL			
Sdn	12000	12118	11880
Mark VI Cpe	12297	12420	12174
81 LINCOLN CONTINENTAL			
Sdn Designer	11442	11557	11328
Mark VI Cpe	10302	10405	10198
82 MERCURY COUGAR			
GS Cpe	4610	4655	4583
Sdn	4628	4674	4583
81 MERCURY COUGAR			
Cpe	3777	3817	3740
Sdn	3777	3817	3740
81 MERCURY ZEPHYR			
Sdn 2 Dr	3115	3148	3085
82 MERCURY LYNX			
HtchBk 3-Dr	3280	3315	3250
82 MERCURY MARQUIS			
Sdn	6402	6464	6339

Model	Zone 1	Zone 2	Zone3
81 MERCURY MARQUIS			
Cpe Brougham	5830	5893	5774
Sdn	5155	5208	5105
Wgn-2	5267	5321	5215
82 OLDS CIERA			
Cpe	5719	5778	5662
Sdn	5798	5857	5742
82 OLDS CUTLASS SUPREME			
Cpe	6303	6368	6242
Sdn	6062	6123	6003
81 OLDS CUTLASS			
Sdn	5155	5206	5103
Sup Cpe	5526	5581	5470
82 OLDS 88			
Sdn Royale 88	6929	6996	6859
Cpe Royale	6951	7018	6881
81 PLYMOUTH HORIZON			
4 Dr Htchbk	2686	2715	2663
82 PLYMOUTH RELIANT			
Cpe	4199	4242	4160
81 PLYMOUTH RELIANT			
Cpe	3555	3589	3520
81 PONTIAC FIREBIRD			
Cpe 8	5338	5394	5285
81 PONTIAC LEMANS			
Cpe 8	4295	4339	4252
82 PONTIAC PHOENIX			
Cpe	4175	4217	4134
Htchbk Sdn	4175	4217	4134
81 PONTIAC PHOENIX			
Cpe 6	3352	3384	3315
81 PONTIAC CATALINA			
Sdn	4837	4885	4788
Bonneville Sdn	5374	5431	5324
82 VOLKSWAGEN RABBIT			
2 Dr Htchbk	3776	3814	3738
81 VOLKSWAGEN RABBIT			
2-Dr Htchbk	2943	2972	2914
82 DATSUN			
210 2 Dr Std Sdn	3256	3288	3224
Sentra 2 Dr Std Sdn	3607	3643	3571
Stanza Hbk 4 Dr Dlx	4708	4755	4662
81 DATSUN			
210 Std 2 Dr	2678	2705	2651
510 2 Dr Sdn	3413	3448	3380
810 DL 4 Dr	5250	5302	5196
82 TOYOTA			
Corolla Sedan 2 Dr	4206	4249	4164
Celica St Cpe	5572	5627	5516
Corona Sdn Lux 4 Dr	5662	5719	5606
81 TOYOTA			
Corolla 2 Dr Sdn Dlx	3434	3469	3400
Celica St Spt Cpe	4252	4294	4210
Corona Sdn 4 Dr DLK	3881	3919	3843